

FOR MYSORE STATE

H.E.L.A. (195⁴) Department.

RT SERIES.

G.O. No. 251 Education.

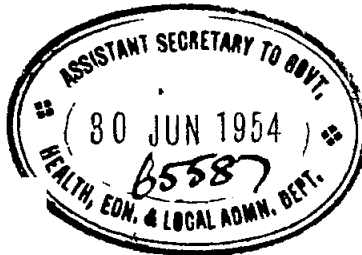
Dated 13th July 1954.

[Despatch Abstract.]

AUDIT REPORT - Elementary Education und - 1952-53 - District Board
South Kanara - Papers recorded.

F. No. 1942 Dated 21.6.54.

Office of the Examiner of Local
Fund Accounts, Old Highcourt Bdgs.,
1st Line Beach, MADRAS. 1.



Sub: Audit report - Elementary Education fund 1952-53
South Kanara District Board.

Forwarded to the Secretary to Government,
Education Department with the copies of the replies and resolution
of the Special Officer, District Board, South Kanara in duplicate.

SR Ramadran

$\frac{21}{21}$ Asst. Examiner of L.F.Accts.

To

The Secretary to Government,
Health, Education & Local Administration Department,
MADRAS.

ANNUAL REPORT ON THE PRIMARY EDUCATION FUNDS ACCOUNTS FOR THE YEAR 1952-53.



Inspector, Lalawad, ...
District Inspector of Local Fund Accounts.

24-10-1953 to 25-12-1953.

... of ... from
1-4-51 to 31-3-53.

2. The receipts and payments during the year are shown in the ...
... with the opening and closing balances. ...
... for both the General and ...
... in the cash book is in ... with the closing balance
... with the ...
... of the ...
... of the ...
... of the ...
... of the ...

3. ... are detailed below.
... are ... in the ...
... as part of this report.

4. ...

(a) 97 objections of over two years old involving Rs. 3,887-6-0
... were pending settlement at the close of audit. The delay in the
settlement of ... renders the settlement of ... more
difficult with the passage of time. Effective action may be taken to settle
them very early.

1-4-40	1	-	-	-
1-4-50	13	-	-	-
• 1-50-51	83	3,887	6	0
	97	3,887	6	0

5) ... 1950-51 - ...

... the irregular expenditure ...
... to the District Board.

c) PARAGRAPH 6 OF AUDIT REPORT FOR 1951-52 - COST OF SCHEME OF COMPULSORY ELEMENTARY EDUCATION 1950-51.

The excess grant of Rs.2624/- has not yet been refunded to Government.

d) PARAGRAPH 7(a)(b)(c)(d)(e) and (f) OF AUDIT REPORT FOR 1951-52 - ADULT LITERACY SCHOOLS OF GRANT NOT RECOVERED

The result of the correspondence with the District Educational Officer and the recovery of the grant lost to the Board by not realising it in time is awaited.

5. School Fee Demand Collection Balance - Not produced.

The total amount due under school fees was not ascertained as the Demand Collection Balance Statements were not made available. Only collections had been posted in the Miscellaneous Demand Register. In the absence of the records in support of the ^{demand} ~~Demand~~, it was not possible to arrive at the balance due.

6. EXCESS DRAWAL OF SUBSIDY:

In their order No.1224 Education dated 11-8-1945, Government ordered that subsidy will be paid to the District Boards on contingencies at Rs.1-8-0 per teacher. The District Board South Kamra has paid contingent charges at Re.0-8-0 per teacher in the compulsory schools but claimed subsidy at Rs.1-8-0 per teacher. As, ordinarily, subsidy is payable on actuals, subsidy on account of contingencies would appear to be admissible only at Re.0-8-0 per teacher actually paid against Rs.1-8-0 claimed. (G.O.No.606 Education dated 6-10-53). It was contended by the District Board that subsidy at Rs.1-8-0 per teacher was to be paid to the District Board but that no specific instruction had been issued that the entire amount of Rs.1-8-0 was to be paid to the teacher. It was also stated that the District Board Office itself incurred contingent charges on compulsory education and that that sum was included in their expenditure on contingencies on which grant was claimed. As the matter is not free from doubt, it may be referred to Government and the position got clarified. In the view of audit is upheld, a sum of Rs.3024/- would need to be refunded to Government as extra subsidy drawn for 12 months for 252 teachers at Rs.1/- per teacher.

7. POSTS IN EXCESS OF SANCTIONED NUMBERS - SANCTIONED PAYING: Sanction for the following additional posts in the schools noted against each may be pointed out.

CONTINUED.

MAY 1953 36 0 0 19 0 0 0 0

101 10 0 25 2 0 , 5 0 0

TOTAL Rs.131-12-0.

9. ARREAR CLAIMS - NOT INVESTIGATED

The cases of the arrear payments detailed in item 17 of the Annual Objection Statement were not investigated and paid with the sanction of the District Board.

10. ENHANCEMENT OF RENT - SANCTION WANTING.

In the cases detailed in item 19 of the Annual Objection Statement sanction for the enhanced rate of house rent for the school buildings were not pointed out. The sanction of the Special Officer may be pointed out.

11. SUB VOUCHERS WANTING.

The sub vouchers in support for Rs.78-10-0 drawn on voucher 744/2/53 for articles purchased for P.V. Section may be furnished.

12. ACKNOWLEDGEMENTS - WANTING.

a) Vr.869/3-53 PARTIAL HR. A sum of Rs.54-8-0 was paid to the coolies engaged in the construction of a urinal for the school. Acknowledgments of the coolies were not produced.

b) In the same voucher (a) Subvoucher for 1-14-9 paid towards the cost of 4 baskets was also wanting.

c). Vr.No.775/2-53 Rs.225-0-0 UP UNANAGADY

Out of this amount, payees acknowledgements to the extent of Rs.205-11-0, as detailed below were wanting.

White washing	78	7	0
Tarrine	82	4	0
Patch plastering	45	0	0
Rs.	205	11	0

d) Vr.790/2-53 Rs.130 + 170 = 300.

Out of the Rs.130/- a sum of Rs.60/- was paid as wages to carpenter for

CONTINUED.

Provocational article	Pudupomabur	27-3-53	7-5-0
Usufructs	Gurukumbla	28-3-53	15-10-0
Provocational articles	Mundkur	31-3-53	5-13-0.

14. DEFECTIVE MAINTENANCE OF - ESTABLISHMENT AUDIT REGISTER.

Voucher numbers of the pay bills were not been noted in the Establishment audit Register in the cases noted below

Coondapur Board Elementary school

Chittoor, Kadur, and Kanchiendi for December 1952 and Ullur for November 1952.

15. TOOLS AND PLANTS REGISTER DEFECTS

(1) Tools and Plant Register did not show any sign of verification by the executive authority or his delegate.

(ii). The Register of Tools and Plants was not completed for the year 1952-53. A few cases are noted below:

Coondapur Taluk	(1) Ampar
	(2) Padakari (New)
	(3) Barlur
UDUPI	(1) Rankur
	(2) Chitropady.
	(3) Gundunni
PUTTUR	(1) Pwarnad
	(2) Alankar
	(3) Aletty
KASARAGOD	(1) Adkathiparl
	(2) Adobr
	(3) Adoor II
MANGALORE	(1) Advapady
	(2) Akala
	(3) Buntwal
KARKAL	(1) Ajekar
	(2) Andar
	(3) Arambodi

It was learnt that there are some discrepancies between the

177-2

**ANNUAL ACCOUNT OF THE INCOME AND CHARGES OF THE KILN HILL
SCHOOL IN THE SOUTH KANARA DISTRICT BOARD
FOR THE YEAR 1952-53**

Head of account	Actuals	Final Budget appropriation
<u>RECEIPTS - Ordinary</u>		
Opening Balance	—85,175- 3-10	
1. Education Tax	5,42,231- 0- 0	5,42,300/-
2. School fees	11,346-13-0	12,000/-
3. Contribution	5,040- 0- 0	5,000/-
4. Income from investment	180-11- 0	180/-
5. Other receipts	5,855- 8- 0	6,000/-
<u>GOVERNMENT GRANT:</u>		
i) Under sec.37 of the Fin. Act	1,35,789- 2- 0	1,35,800/-
ii) Under proviso to sec.37 of do	8,60,950-15-0	7,67,500/-
iii) For Compulsory Education Midday meal:	1,72,400- 0-0 ---	1,14,900/- 199/-
iv) Craft equipment	2,	
v) Adult Education		
vi) Dearness allowance		
To cover deficit		
Contribution from General Account	41,040- 0-0	48,390/-
8. Advances recovered	146- 0-0	3,000/-
10. Refund of Permanent advances	70- 0-0	100/-
<u>DEDUCT:</u>		
refunds	2,807- 0-0	3,000/-
Amount transferred to capital	9,197- 0-0	4,600/-
Total Ordinary	17,53,046- 1-0	16,27,570/-
<u>CAPITAL:</u>		
1.(a) Govt. grants other than Compulsory Education	7,000- 0-0	5,950/-
(b) Govt. grants for Comp'n.		23,700/-
2. ADD amount transferred from Ordinary	9,197- 0-0	4,600/-
Total capital	16,197- 0-0	34,250/-
Total ordinary & capital	17,69,243- 1-0	16,61,820/-
GRAND TOTAL including Opening balance.	16,84,067- 13-2	15,78,640/-

EXPENDITURE - Ordinary

1. Staff:

Salaries & allowances

(a) Dt.Bd.Edl.Officer	24,83-10-0	2,800/-
Dearness allowance	554- 9-0	570/-
Contribution to Pension	344- 6-0	500/-
T.A.and contingencies	121- 0-0	300/-
(b) Masters	8,15, 694-13-0	8,15,500/-
Dearness allowance	4,31,345- 7-0	5,17,000/-
(c) Clerks & servants	21,448- 0-0	28,000/-
Dearness allowance	5,694- 0-0	11,500/-
2. Contribution to P.Fund	41,480- 0-0	45,000/-
do Bonus Fund	526- 0-0 24- 0-0	800/- 800/-
3. Travelling allowance	2,536-11-0	3,000/-
4. Gratuity	244- 0-0	500/-

Compulsory Ed. Education:

Masters salaries & allowances	95,166-13-0	
Dearness allowance	58,657-13-0	
Clerks & servants	4,115-10-0	
Dearness allowance	4,026- 7-0	
House rent	6,259- 0-0	
supply of midday meals	70- 0-0	100/-
Contingencies	7,190-15-0	

2. CONTINGENCIES & EQUIPMENT:

1. Contingencies

(a) House rent	41,714-12-0	8,600/-
(b) Other items	46,427--12-0	70,000/-

2. Equipment

(a) Furniture & apparatus	19,805-- 8-0	25,000/-
(b) Library books & maps	2,890-- 1-0	5,000/-
3. Repairs to buildings	18,288-- 8-0	56,700/-
4. Contribution to panchayats	..	200/-
5. Interest on and repayment of debt	10,350-- 0-0	10,350/-

16,35,505-11-0 17,79,820

B.F. 16,35,505-11-0 17,79,820

6. advances recoverable	142-15-0	3000/-
Total	16,35,648-10-0	17,82,820/-

CAPITAL:

Lands & buildings 2,447- 0-0 10,550/-

Furniture & apparatus

Compulsory Education:

Construction of sheds 13,750- 0-0 23,700/-

Books and slates

Total Capital 16,027- 0-0 34,250/

Total Ordinary & Capital 16,51,845-10-0 18,17,070/

Closing balance 32,222- 3-2 2,40,430/

GRAND TOTAL including Closing Balance 16,84,067-13-2 15,76,640/

R. M. Kohavan

Dt. Inspector of L.F. Accounts,
South Kanara.

Mangalore, 1

28-1-1954. 1

From

Sri A. Mahalingam Chettiar, I.A.S.,
Special Officer, District Board, S.K.

To

The District Inspector of L.F. Accounts,
South Kanara.

...

Sir,

Sub: AUDIT REPORT - Ele.Education funds for
the year 1952-53 - replies furnished.
Ref: L.F.10036-dated 1-3-54 of the Examiner
of L.F. Accounts, Madras.

.....

The duplicate copy of the Addit Report on
the E.E. funds for the year 1952-53 is retransmitted
herewith with replies thereto as given below (in triplicate)

4(A) Pending paras of previous Audit Reports:

148-49: There was only one pending objection which
has been replied in this office N^oDis.27900-53 dated
22-3-54 with reference to the further remarks on the I half
for 1948-49 communicated by the District Inspector of
L.F. Accounts, S.K. in his L.F.757 dated 5-12-53 and L.F.
840 dated 6-2-54.

1949-50: The pending objections were 13 i.e. 5 of
Audit objection statement I half and 8 of the annual
objection statement for 1949-50. They have been replied
in this office N.Dis.28175-53 dated 2-4-54 and N.Dis.3172-54
dated 5-4-54 with reference to the further remarks on the
I half and Annual statement for 1949-50 communicated by
the Dt.Inspector of L.F. Accounts, S.K. in his L.F.No.836
dated 6-2-54 and L.F.837 dated 6-2-54.

1950-51: There were 83 objections pending - 37 of
1950-51(I half) and 46 of Audit Objection statement
for 1950-51. The 83 objections have been replied
in this office N.Dis.8122-54 dated 2-4-54 and N.Dis.1158^{1/4}/4^{1/4}
839 dated 6-2-54 and L.F.838 dated 6-2-54 of the Dt.
Inspector of L.F. Accounts, S.K.

(b) Para 7 of the Audit Report for 1950-51 - Kudipi Chattram:
The question of alienation of the plot and building thereon
is still under correspondence with the Collector of S.K.

Government will be addressed with regard to
the regularisation of the expenditure incurred on the
building.

(c) Paragraph 6 of the Audit Report for 1951-52 - cost of
scheme of compulsory elementary education for 1950-51:

The Dt.Inspector of L.F. Accounts, S.K. has
been requested as per this office Rc.13102-E14-53 dated
2-4-54, in reply to his L.F.No.838 dated 28-1-54 to intimate
as to whether the Government had been addressed by him
on the subject as suggested by him in local audit.

(d) Paragraph 7(a) (b) (c) (d) (e) and (f) of Audit report
for 1951-52: Adult literacy schools of grant not recovered.
A copy of the letter L.Dis.11185-53 dated 7-3-54 of the Dt.
Educational Officer, S.K. has been forwarded to the Dt.
Inspector of L.F. Accounts as per this office Rc.13102-E14-53
dated 2-4-54 in reply to his L.F.838 dated 28-1-54.

5) School fee demand collection - Balance:

The D.C.B. statements for the period in question will be made available during local audit.

6) Excess drawal of subsidy: (~~A copy of this office letter Rc.~~ ⁶ addressed to) the Director of Public Instruction (~~on the subject is enclosed for favour of reference~~) ^ Further action will be taken on receipt of instructions sought for from the Director of Public Instruction.

7) Posts in excess of sanctioned numbers - want of sanction:

Sanction is pointed out for the additional posts as follows:

Ajri: There is only one post in the school which was sanctioned as per Dt.Bd.Resolution No.4971 dated 25-7-49.

Belve: The information has been called for from the headmaster of the school.

Dombe: Dt.Bd.Resolution 26 dated 23-5-52.

Hardhalli: The information has been called for from the headmaster of the school.

Kidur: Dt.Bd. Resolution No.54 dated 20-6-53.

Mandanavana: The information has been called for from the headmaster of the school.

Bailur: Dt.Bd. Resolution 91 dated 6-5-41.

Ullur: - do -

8) Excess payment of salary during leave:

a) The excess amount drawn by him will be recovered from his pay for April 1954.

b) Being a single teacher school, it is presumed that the teacher has not availed himself of the leave granted. However information is called for and further action will be taken in the matter.

9) Arrear claims - Not investigated. The objection has been replied as per this office N.Dis.3978-54 dated 22-4-54 with reference to L.F.874 dated 15-2-54 of the Dt.Inspector of L.F. Accounts.

10) Enhancement of rent - sanction wanting: The objection has been replied as per this office N.Dis.3978-54 dated 22-4-54.

11) Sub vouchers wanting: The sub vouchers in support of Rs.78-10-0 drawn on Vr.744/2-53 in respect of prevocational articles purchased have since been called for from the headmasters concerned and will be produced as soon as they are received.

12) Acknowledgements - wanting.

- a) The muster roll has since been detached from the file and forwarded to the headmaster for resubmission after obtaining the acknowledgements of the coolies concerned.
- b) Sub voucher for R.1-14-9 has since been called for.
- c) Vr.No.775/2-53: The work was got done by the headmaster through a contractor, Sri U. Prinivas Nayak, whose contract was accepted by the headmaster. The full amount of the bill was paid to the contractor and a stamped receipt obtained. Hence separate acknowledgements called for for disbursement of the amount do not appear to be necessary.
- d) The relative Nominal Muster roll will be called for and produced.
- f) The work was entrusted to a contractor. Individual acknowledgements from the coolies are not necessary as the full amount of work was paid to the contractor.
- g) (1) The stamped receipt will be produced in local audit.
- (11) The school committee President was the contractor himself. Hence individual acknowledgements for receipt of wages by coolies are not necessary.
- h) L.Dis.17094-52 and the required sub vouchers will be produced during local audit.

13) Papers not shown: The following sale papers will be shown during local audit. The remaining sale papers have been called for as per this office Rc. 28467-E5-53 dated 15-12-53.

Pervajo:) Called for - not received.
Kooleri:)

Manampady: D.Dis.11885-52.

Kallige: F.Dis.1208/53(R.F.69)

Aravi:) Called for - not received.
Hakladu:)

Heroor: F.Dis.21154-53(R.F.69)

Kadaba: F.Dis.2590-54 (R.F.69)

Pudu: Called for - not received.

Padunambur: F.Dis.7401-53(R.F.69)

Gurukambal: F.Dis.7401-53(R.F.69)

Mundkur: F.Dis.28682-53(R.F.69)

14. Defective Maintenance of M.A.R: Since noted,

15. Tools and Plants register defects. The tools and plant registers are being brought upto-date. The discrepancies noted in the Audit report for 1952-53 will be rectified and shown during local audit.

Extract from the Proceedings of the Special Officer,
District Board, S.K. Dated 25-5-54

39. Read letter L.P.No.10026 dated 1-3-54
of the Examiner of L.W. Accounts, Madras, enclosing Audit
report in duplicate on the E.E.funds for the year 1952-53
and calling for resubmission of the duplicate copy of
the report with replies in triplicate.

Also draft replies to the Audit report.

RESOLUTION: APPROVED.

Sd: A. Mahalingam Chettiar,
Special Officer.

/true extract/

S/31.5
2/6


FOR SPECIAL OFFICER

H.E.A. (ii)

Audit Report. Elementary Edn Fund - 1952-53
D.C. Bd, South Kanara. Papers recorded

Read: From the Examr of L.F.A. L.F. no

1942 of 26.6.51

~~126~~
~~137~~

Order (Rt) no: 251 Edn of 13/7/54

Recorded

~~126~~
12/7/54

To the S.O., D.C. South
Kanara
To the Examr of L.F.A.
Copy to the Dept. with encl